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Collegiate Athletic Association*

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

TAYLOR SMART AND MICHAEL HACKER,
Individually and on Behalf of
All Those Similarly Situated,

Plaintiffs,

v.

NATIONAL COLLEGIATE ASSOCIATION,
an unincorporated association,

Defendant.

SHANNON RAY, KHALA TAYLOR,
PETER ROBINSON, KATHERINE
SEBBANE, and RUDY BARAJAS
Individually and on Behalf of
All Those Similarly Situated,

Plaintiffs,

v.

NATIONAL COLLEGIATE ATHLETIC
ASSOCIATION, an unincorporated
association,

Defendant.

Case No. 2:22-cv-02125-WBS-
CSK

**DECLARATION OF MARIO MORRIS
IN SUPPORT OF DEFENDANT
NCAA'S OPPOSITION TO
PLAINTIFFS' MOTIONS FOR CLASS
CERTIFICATION**

Judge: Hon. William B. Shubb
Courtroom: 5
Date: March 3, 2025
Time: 1:30 p.m.

Case No. 1:23-cv-00425 WBS-
CSK

1 I, Mario Morris, declare as follows:

2 1. I am the Chief Financial Officer and Senior Vice
3 President of Administration at the National Collegiate Athletic
4 Association ("NCAA"). I make this Declaration in support of the
5 NCAA's Opposition to Plaintiffs' Motions for Class Certification.
6 I am personally familiar with the facts set forth in this
7 Declaration. If called upon to testify, I could and would
8 testify completely to the truth of the matters stated herein.

9 2. From my role as CFO of the NCAA, I have knowledge of
10 the membership financial reporting requirements through the NCAA
11 Membership Financial Reporting System ("MFRS"). Through my work
12 for the NCAA, I also have knowledge of the athletic conferences
13 that compete in Division I, including the membership of
14 conferences.

15 3. NCAA Division I member institutions are required to
16 submit financial data annually through the MFRS in accordance
17 with the MFRS Agreed Upon Procedures.¹ The NCAA maintains data
18 submitted by member institutions through the MFRS in the ordinary
19 course of business.

20 4. During the course of this litigation, the NCAA has
21 produced MFRS data submitted by member institutions over a period
22 of eight years. The data was produced in an Excel spreadsheet
23 format created by counsel, with Bates number NCAA_SMART-
24 COLON_0232979, that has multiple tabs and several thousand rows

25
26 ¹ A copy of the MFRS Agreed Upon Procedures for the current
27 financial year is available at the following URL:
28 <https://www.ncaa.org/sports/2013/11/21/ncaa-membership-financial-reporting-system.aspx>

1 and columns. The data has been designated as "Attorney's Eyes
2 Only" pursuant to the parties' Stipulated Protective Order (*Smart*
3 *ECF 48* and *Colon ECF 56*). This information is designated as such
4 because it is provided to the NCAA by its member institutions on
5 a condition of confidentiality. Material below that is redacted
6 from the publicly filed version of this declaration, and
7 highlighted in the sealed version, is information the NCAA
8 receives based on this understanding that it will be kept
9 confidential. Public release of this information would be
10 harmful to the NCAA and its member institutions because it would
11 disclose highly sensitive, institution-specific information about
12 how each institution generates revenue and allocates it. If this
13 information is publicly revealed, member institutions will be
14 less likely to agree to provide such highly sensitive information
15 to the NCAA in the future. Public access to this data would also
16 curtail full and frank discussion and cooperation among member
17 institutions and the NCAA, and the NCAA would suffer severe
18 prejudice in its activities as a sports association.
19 Additionally, publicly revealing such data could impact the
20 competitive standing of member institutions and would have a host
21 of consequences for many colleges and universities, as well as
22 for the NCAA, in future contract negotiations and for efforts to
23 maintain a competitive edge in the higher education market and in
24 the realm of intercollegiate athletics.

25 5. I have reviewed the MFRS data that is cited by the NCAA
26 in its Opposition to Plaintiffs' Motions for Class Certification.
27 Because the Excel spreadsheet containing the MFRS data is
28 voluminous and would be unwieldy to submit as an exhibit, and

1 because NCAA member institutions consider data they submit via
2 MFRS to be highly sensitive, below I provide a true and correct
3 summary of the relevant data based on my review. All data below
4 is contained in the Excel spreadsheet produced to Plaintiffs by
5 the NCAA. See NCAA_SMART-COLON_0232979.

6 6. The following institutions were members of the
7 Southeastern Conference ("SEC") for the 2022-2023 season: the
8 University of Alabama, Auburn University, University of Florida,
9 University of Georgia, University of Kentucky, Louisiana State
10 University, University of Mississippi (commonly known as "Ole
11 Miss"), Mississippi State University, University of Tennessee,
12 Vanderbilt University, University of Arkansas, University of
13 South Carolina, University of Missouri, and Texas A&M University.

14 7. Based on my review, the table below accurately reflects
15 the total athletic revenue and total athletic expenditure figures
16 found in the MFRS for the SEC member institutions for 2022-2023.

SEC		
University	Total Revenue	Total Expenditures
University of Alabama		
Auburn University		
University of Florida		
University of Georgia		
University of Kentucky		
Louisiana State University		
University of Mississippi		
Mississippi State University		
University of Tennessee		
Vanderbilt University		
University of Arkansas		
University of South Carolina		
University of Missouri		
Texas A&M University		
Average		

8. The following institutions were members of the Mountain West Conference for the 2022-2023 season: United States Air Force Academy; Colorado State University; University of Nevada, Las Vegas; University of New Mexico; San Diego State University; University of Wyoming; Boise State University; California State University, Fresno; University of Nevada, Reno; San Jose State University; and Utah State University.

9. Based on my review, the table below accurately reflects the total athletic revenue and total athletic expenditure figures found in the MFRS for the Mountain West member institutions for 2022-2023.

Mountain West		
University	Total Revenue	Total Expenditures
U.S. Air Force Academy		
Colorado State University		
University of Nevada, Las Vegas		
University of New Mexico		
San Diego State University		
University of Wyoming		
Boise State University		
California State University, Fresno		
University of Nevada, Reno		
San Jose State University		
Utah State University		
Average		

10. In academic year 2022-2023, the following institutions were members of the Big West Conference: California Polytechnic State University (commonly known as "Cal Poly"); California State University, Bakersfield; California State University, Fullerton; California State University, Northridge; University of Hawaii, Manoa; Long Beach State University; University of California, Davis; University of California, Irvine; University of

California, Riverside; University of California, San Diego; and University of California, Santa Barbara.

11. Based on my review, the table below accurately reflects the total athletic revenue and total athletic expenditure figures found in the MFRS for the Big West member institutions for 2022-2023.

Big West		
University	Total Revenue	Total Expenditures
California Polytechnic State University		
California State University, Bakersfield		
California State University, Fullerton		
California State University, Northridge		
University of Hawaii, Manoa		
Long Beach State University		
University of California, Davis		
University of California, Irvine		
University of California, Riverside		
University of California, San Diego		
University of California, Santa Barbara		
Average		

12. According to my review of the MFRS data, for 2022-2023, American University reported total athletics revenue of

██████████.

13. According to my review of the MFRS data, for 2022-2023, the University of Arkansas reported ██████████ in total baseball expenditures.

14. According to my review of the MFRS data, for 2022-2023, Alcorn State University reported ██████████ in total baseball expenditures.

15. According to my review of the MFRS data, for 2022-2023, the University of Virginia reported ██████████ in total expenditures for men's swimming and diving and ██████████ in total expenditures for women's swimming and diving.

1 16. According to my review of the MFRS data, for 2022-2023,
2 the University of Memphis reported [REDACTED] in total expenditures
3 for men's rifle.

4 17. According to my review of the MFRS data, for 2022-2023,
5 Eastern Illinois University reported [REDACTED] in total
6 expenditures for women's beach volleyball.

7
8 I declare under penalty of perjury under the laws of the
9 United States of America that the foregoing is true and correct.

10

11 Executed on December 19, 2024, in _____, Indiana.

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By:  _____
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